DOCKET NO: 242454US2SRD



IN RE APPLICATION OF

MASASHI SAHASHI, ET AL.

: EXAMINER: HEINZ, ALLEN J.

SERIAL NO: 10/654,988

FILED: SEPTEMBER 5, 2003

: GROUP ART UNIT: 2653

FOR: MAGNETORESISTIVE ELEMENT,

MAGNETIC HEAD AND MAGNETIC RECORDING/REPRODUCING

APPARATUS

## <u>AMENDMENT</u>

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated December 14, 2005, please amend the aboveidentified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Amendments to the Drawings begin on page 9 of this paper and include an attached replacement sheet.

Remarks/Arguments begin on page 10 of this paper.